WALTER & HAVERTIELD LIF

john A. Heer jbeer@wellerbev.com EPA Region 5 Records Ctr.

April 9, 2001

VIA FACSIMILE 202/616-6584

Annette M. Lang, Esq.
Trial Attorney
United States Department of Justice
Environmental Enforcement Section
1425 New York Avenue, NW
Washington, D.C. 20005

Re: Skinner Landfill in West Chester, Obio

Dear Ms. Lang:

We are in receipt of your letter dated April 4, 2001, regarding settlement of the United States' claims against the "Non-settling PRPs," including my client, Sealy, Inc. ("Sealy"). I write to confirm that Sealy has reached an agreement in principle with U.S. EPA Region V Counsel for a "global settlement resolving all claims against Sealy related to the Site," as described in Mr. Melodia's letter to me dated January 30, 2001. We await the draft consent decree mentioned in your April 4th letter and look forward to working with you to bring this matter to a conclusion. Please feel free to contact me at your convenience to discuss settlement further.

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John A. Hær

cc: Kenneth Walker, Esq. (viz fax)

Ralph E. Cascarilla, Esq.



U.S. Department of Justice

Environment and Natural Resources Division

Environmental Enforcement Section P.O. Box 7611 Washington, DC 20044-7611 Telephone (202) 514-3750 Pacsimile (202) 616-6584

April 4, 2001

VIA TELECOPY AND REGULAR MAIL

Counsel for Non-Settling PRPs

Re: Skinner Landfill Superfund Site: Indirect Cost Increases

Dear Counsel:

On June 20, 2000, the United States sent you a letter giving notice of proposed changes in United States Environmental Protection Agency ("USEPA") indirect cost accounting methodology for Superfund sites. A copy of the guidance announcing the changes was attached to that notice letter. See EPA Guidance on Exercising CERCLA Enforcement Discretion in Anticipation of Full Cost Accounting Consistent With the "Statement of Federal Financial Accounting Standard No. 4" ("Guidance"), 65 Fed. Reg. 35339-01 (2000).

The notice letter estimated that application of the new methodology in this case could increase indirect costs for the Skinner Landfill Superfund Site ("Site") by perhaps \$500,000 to \$600,000, thereby increasing the government's claim for response costs against your client. That notice letter extended until October 2, 2000, application of the old methodology to any settlement reached with your client. This letter extends until May 15, 2001, application of the old methodology to any settlements. This will be the final extension.

PLEASE TAKE NOTICE THAT IF WE DO NOT HAVE THE SIGNATURE PAGE OF YOUR CLIENT ON A CONSENT DECREE BY MAY 15, 2001, THE NEW METHODOLOGY WILL BE APPLIED TO ANY SETTLEMENT REACHED AFTER THAT DATE TO REFLECT THE CHANGE IN USEPA'S INDIRECT COSTS AT THE SITE.

The United States has extended a settlement offer to all of the non-settling parties listed in Attachment A -- except for Bushelman -- based on the old indirect cost rates. We have

^y This letter is being sent to counsel for the Non-settling PRPs listed in Attachment A to this letter.

With respect to Bushelman, we are reviewing its claims of a limited ability to pay. We may need further information from Bushelman, and we will advise Bushelman shortly.

reached an agreement in principle with two of you, and for you two, we intend to present a Consent Decree for your signature in enough time to meet the May 15, 2001 deadline. The rest of you continue to contemplate the settlement offer that Assistant Regional Counsel Craig Melodia made in his letter of March 20, 2001. You have not made any counteroffers. This is to advise you that the offer extended in Mr. Melodia's March 20, 2001 letter will expire on May 1, 2001 (we need two weeks thereafter to finalize the consent decree). Thus, I would urge those of you who have not responded to the March 20 offer to contact, as soon as possible, Mr. Melodia at USEPA, Region 5, Office of Regional Counsel, 77 W. Jackson Blvd., Chicago, Illinois 60604, (312) 353-8870.

No extensions will be granted.

Sincerely,

Annette Lang Trial Attorney

attachment

cc:

via facsimile:

Craig Melodia, USEPA, Region 5 (312-886-7160)

ATTACHMENT A

Acme Wrecking Co., Inc.
Charles M. Meyer, Esq.
Santen & Hughes
312 Walnut Street, Suite 3100
Cincinnati, OH 45202
FAX (513) 721-7377

Aeronca, Inc.
David E. Northrop, Esq.
Samuels and Northrop
180 East Broad Street, Suite 816
Columbus, OH 43215
FAX (614) 464-0709

John F. Bushelman Construction, Inc.
John F. Bushelman Trust
G. Robert Hines, Esq.
2525 Kroger Building
1014 Vine Street
Cincinnati, OH 45202
FAX (513) 721-2064

David Hirschberg Co.
David Reichert, Esq.
Porter Wright Morris & Arthur
250 East Fifth Street
Cincinnati, OH 45202-5117
FAX (513) 421-0991

Sealy
John Heer, Esq.
Walter & Haverfield
1300 Terminal Tower
Cleveland, Ohio 44113-2253
FAX (216) 575-0911

John J. Whitton Trucking, Inc. Kavin J. Hopper, Esq. Southampton Square 7434 Jager Court Cincinnati, OH 45230 FAX (513) 232-7654